

Q. I received correspondence with a heading "IN THE SUPERIOR COURT OF THE STATE OF ARIZONA IN AND FOR THE COUNTY OF MARICOPA." It looks like it was sent to a Susan Moran and John Udall. I do not know the persons listed as Plaintiffs. What is this about?

- A. It is regarding a proposed settlement of a lawsuit filed by several federal employees to recover Arizona income taxes paid by federal employees on mandatory contributions to federal retirement programs for the tax years 1985 through 1990. The notice provides information about the proposed settlement and includes the date and time (as well as the location of the court) of the final Settlement approval hearing. Although the Tax Court has preliminarily approved the Settlement, final approval will not be granted until after the final Settlement hearing.

Q. Why did I receive this notice?

- A. This notice was mailed to everyone that filed a claim with the Department of Revenue regarding this litigation.

Q. Can I file a claim now?

- A. No. The Deadline for filing a claim has expired. In order to receive a refund under the Settlement, you must have filed an individual refund claim with the Arizona Department of Revenue before July 9, 1998.

Q. I filed a claim before July 9, 1998, and received the notice in the mail. Does this mean my claim will be reviewed?

- A. Not necessarily. The settlement specifies some circumstances where some claims do not have to be reviewed (for example, "Paid" claims).

Q. I filed a claim before July 9, 1998, and received the notice in the mail. Does that mean I will receive a refund?

- A. Not necessarily. There are additional requirements in the Settlement that must be satisfied to be eligible for a refund.

Q. I filed a claim, but I did not receive the notice in the mail. What should I do?

- A. Contact the Department of Revenue by calling (602) 716-7878. You can also write to the Department at the following address.

Arizona Department of Revenue
Federal Employee Retirement Contributions Project
PO Box 29099
Phoenix AZ 85038-9099.

Be sure to include your full name, current address, social security number and a phone number where you can be reached during the day.

Q. I received the notice in the mail. What do I need to do?

- A. Nothing at this time. You will receive additional correspondence from the Department regarding your specific claim after the Court approves the Settlement.

Q. I received the Notice for my deceased relative (mother, father, aunt, etc.) and it appears that the Department is not aware this person is deceased. What do I do?

- A. Send a copy of the person's death certificate to the Department so we can update our records. Send a copy of any will or other document listing the decedent's instructions for distributing the estate funds. If there is no will or other documents, send a notarized statement listing the decedent's instructions for distributing the estate funds. NOTE: you must include the exact name, taxpayer identification number and address for each heir or successor. You do not need to complete a Dispute Form to send this information. Please

send all correspondence to:

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Q. If there are multiple heirs, will each one receive a separate refund?

- A. Each heir is entitled to receive their share of any refund based on the distribution instructions in the deceased person's will or other legal instructions. Enclose a copy of the certified death certificate and a copy of the will or other document showing how the estate should be distributed. Be sure to list the deceased person's social security number and name in the correspondence that you send to us. **THE DEPARTMENT WILL NOT BE ABLE TO PROCESS ANY REFUNDS WITHOUT THIS INFORMATION. NOTE:** If the estate designates a Personal Representative to administer the funds, the Department will mail the refund to the Personal Representative. The Personal Representative will be responsible for distributing the funds according to the decedent's instructions

Q. I received the Notice but I am no longer married to the same person I was in 1985-1990. Do I need to do anything?

- A. If the Department was unable to verify that you were still married to the same person we would assume that we needed to issue separate Notices and refund checks. Please note that Arizona is a community property state and therefore any refunds will be issued following those guidelines. If you have documentation that indicates that community property is not applicable in your case, such as a divorce decree showing assets were not divided equally or a pre-nuptial agreement, please send that information to the Department. Please send all correspondence to:

Arizona Department of Revenue
Federal Employee Retirement Contributions Project

P.O. Box 29099
Phoenix, AZ 85038-9099

Q. My address has changed, whom do I notify?

- A. You must notify us at the address shown below. Please include your name (both names if joint returns were filed in these years), previous address and the new address for mailing. To ensure your records are kept confidential and for verification purposes, please include your social security number(s) in your correspondence to the Department of Revenue. If you do not provide your social security number(s), the Department will be unable to process your change of address without additional verification.

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